

Idaho State Tax Commission  
**NEW RESIDENT EXEMPTION CLAIM**

ST-102

When you move to Idaho,\* you don't have to pay use tax on your camper, boat, RV, or personal motor vehicle if you owned it more than three months before moving. (NOTE: This doesn't apply to aircraft.) If you owned your vehicle less than three months before moving, the state presumes you bought it to use in Idaho, and the vehicle is subject to Idaho use tax.

This exemption from use tax applies only to new Idaho residents. If you lived outside the state temporarily due to a job assignment, to attend school, or for a similar reason, and are now moving "home," the exemption doesn't apply.

**VEHICLE DESCRIPTION**

Year	Make	Model	Vehicle Identification Number
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I claim that this vehicle is exempt from Idaho use tax because:

☐ I owned it at least three months before I moved to Idaho

Date vehicle was purchased: \_\_\_\_\_

Date I/we moved to Idaho: \_\_\_\_\_

**AND**

☐ It isn't an asset of a corporation, partnership, LLC, Sub-S corp., or any other separate entity.

*(You qualify for this exemption only if ALL of the above statements are true.)*

I accept responsibility for claiming this exemption. I understand that this claim is subject to further review by the Idaho State Tax Commission, and I may be required to provide supporting information on request.

Printed Name	Signature	Date
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\*Idaho becomes your primary residence, and you can have only one primary residence at a time. A motor home or vacation home doesn't qualify as a primary residence.

As a resident of Idaho, all of your income is subject to Idaho income tax, regardless of the source.